



Unemployment Tax Instructions for Excess Wage Computation

UCT-89
R. 02/02

This information is provided for use in computing excess wages. It is intended to assist employers in the correct reporting of wages on the *Employer's Quarterly Report* (Form UCT-6)

- **Taxable Wages** are the first \$7,000 paid to each covered employee during the **calendar year** (January through December).
- **Excess Wages** are wages paid over \$7,000 to an employee during the **calendar year**. Excess wages are not taxable wages.
- Only the first \$7,000 paid to an employee by the same employer in a calendar year is taxable. Wages reported to another state within the same calendar year should be included in determining the excess wage base for the employer.
- If you are a legal successor, the wages paid by your predecessor during the calendar year should be included in determining excess wages.
- Wages must be reported on the *Employer's Quarterly Report* (Form UCT-6) in the quarter paid.
 - The sum of all amounts exceeding \$7,000 per employee (excess wages) is entered on line 3 of the tax report. **THIS SUM CAN NEVER BE LARGER THAN THE GROSS WAGES (LINE 2).**
 - Line 3 is then subtracted from line 2 (gross wages). The result is entered on line 4 (taxable wages).
 - Line 4 is multiplied by the assigned tax rate to arrive at tax due (line 5).

The example on the reverse side shows a sample payroll with the employees' wages and how to report them for a calendar year.

An *Employer's Quarterly Report* must be filed even when all wages are excess and no tax is due.

For Information and Forms

Information and forms are available on our Internet site at
www.myflorida.com/dor/

Need Forms?

To receive forms by mail:

- Order multiple copies of forms from our Internet site at **www.myflorida.com/dor/forms/order** or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the DOR Distribution Center at 850-488-8422 or
- Mail your form request to:
DISTRIBUTION CENTER
FLORIDA DEPARTMENT OF REVENUE
168A BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.

Need Assistance?

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-482-8293 or 850-488-6800.

For a written response to your questions, write:

TAX INFORMATION SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716

Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.

Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- Visit us online at **www.myflorida.com/dor/** or
- Call the service center nearest you.

Excess Wages Are:

1. Wages paid over \$7,000 to an employee per year.
2. Never greater than gross wages.
3. Not taxable
4. Not yearly totals but only a total of excess wages for the quarter being reported.

Sample Excess Wage Worksheet:

	03-31-01			06-30-01			09-30-01			12-31-01		
Employee	1 st Qtr. Gross	1 st Qtr. Excess	1 st Qtr. Taxable	2nd Qtr. Gross	2nd Qtr. Excess	2nd Qtr. Taxable	3d Qtr. Gross	3rd Qtr. Excess	3rd Qtr. Taxable	4th Qtr. Gross	4th Qtr. Excess	4th Qtr. Taxable
Doe, John	3000.00	0	3000.00	3000.00	0	3000.00	3000.00	2000.00	1000.00	3000.00	3000.00	0
Doe, Jane	9000.00	2000.00	7000.00	9000.00	9000.00	0	6000.00	6000.00	0	0	0	0
Doe, June	5000.00	0	5000.00	3000.00	1000.00	2000.00	7000.00	7000.00	0	500.00	500.00	0
Doe, Jerry	1000.00	0	1000.00	3000.00	0	3000.00	2000.00	0	2000.00	2000.00	1000.00	1000.00
Totals	18,000.00	2000.00	16000.00	18000.00	10000.00	8000.00	18000.00	15000.00	3000.00	5500.00	4500.00	1000.00

How to Report Wages:

000-000-000		03-31-01 XYZ Corporation 2334 Holiday LN. Monticello, FL 32344		0000000 Account # .0270 Tax Rate	
1. # OF COVERED WORKERS	1 ST month	2 nd month	3 rd month		
	4	4	4		
2. GROSS WAGES PD. THIS QTR. (MUST – WAGE REPORT TOTAL)	\$18,000.00	Postmark Date			
3. LESS EXCESS WAGES THIS QTR.	\$2,000.00				
4. TAXABLE WAGE ITEM 2 MINUS ITEM 3	\$16,000.00				
5. TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)	\$432.00				

000-000-000		06-30-01 XYZ Corporation 2334 Holiday LN. Monticello, FL 32344		0000000 Account # .0270 Tax Rate	
1. # OF COVERED WORKERS	1 ST month	2 nd month	3 rd month		
	4	4	4		
2. GROSS WAGES PD. THIS QTR. (MUST – WAGE REPORT TOTAL)	\$18,000.00	Postmark Date			
3. LESS EXCESS WAGES THIS QTR.	\$10,000.00				
4. TAXABLE WAGE ITEM 2 MINUS ITEM 3	\$8,000.00				
5. TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)	\$216.00				

000-000-000		09-30-01 XYZ Corporation 2334 Holiday LN. Monticello, FL 32344		0000000 Account # .0270 Tax Rate	
1. # OF COVERED WORKERS	1 ST month	2 nd month	3 rd month		
	4	4	4		
2. GROSS WAGES PD. THIS QTR. (MUST – WAGE REPORT TOTAL)	\$18,000.00	Postmark Date			
3. LESS EXCESS WAGES THIS QTR.	\$15,000.00				
4. TAXABLE WAGE ITEM 2 MINUS ITEM 3	\$3,000.00				
5. TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)	\$81.00				

000-000-000		12-31-01 XYZ Corporation 2334 Holiday LN. Monticello, FL 32344		0000000 Account # .0270 Tax Rate	
1. # OF COVERED WORKERS	1 ST month	2 nd month	3 rd month		
	3	3	3		
2. GROSS WAGES PD. THIS QTR. (MUST – WAGE REPORT TOTAL)	\$5,500.00	Postmark Date			
3. LESS EXCESS WAGES THIS QTR.	\$4,500.00				
4. TAXABLE WAGE ITEM 2 MINUS ITEM 3	\$1,000.00				
5. TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)	\$27.00				



Unemployment Tax Excess Audit Worksheet

UCT-89W
R. 01/02

NAME: _____

ACCOUNT #:

YEAR: _____

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